G. R. S. IX-5]

Previous references.

File No. 134-1

1918-19
(A.A.)

Serial Nos. 205, 315 and 5

Later references.

256-89 (175+176)
to (9, 262+345)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3

Part B for May 1919

SUBJECT.

Audit report on the accounts of the Municipal Grain Depot at Mysore

---

Sl (530) To The President Mysore city Municipality
— Food Controller in Mysore
no § 24379-918 Merchant Bangalore city Municipality
23.4.19 — Dy Comrs of Dists
— Comptroller to Govt
— Secy to Govt Food dept

Records the above report

W D 1250—GPB—30,000—28-1-19

X 218.

G. R. S. III—1] 191 8-19

GENERAL AND REVENUE SECRE

(PP.)

NOTES.

File No. 134

FILE HEADING.

Food Supply arrangements

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

WD 243—GPB—2,000—2-8-18

D16

REPLY.

(*To be written on this margin.*)

Office of the Dewan of Mysore.

NOTE.

Dated....23rd.December.....1918.

I understand that the accounts of the Mysore City food arrangements have to be looked into and several transactions relating thereto require immediate audit. Large sums of money are due to both the Director of Civil Supplies, Bangalore and the Deputy Commissioner, Mysore District it may be of advantage to send some from the Comptroller's Office to audit the accounts at an early date.

2 Necessary instructions may issue before the holidays so that the work may be done during the holidays and a report submitted to Government by 2nd January next.

23.12

The Financial Secretary.
with compliments.

3 Necessary instructions have been issued. One of Comptroller's assistants will proceed to Mysore at once to look into the accounts and complete the audit of the accounts during the holidays

Dewan) Sir Charles

23/12

Serial No.

4 Mr. Subbaramiah, Offg. Assistant Comptr ler, examined the accounts maintained in the Mysore City Municipal Office, in connection wit the advances sanctioned for the purchase of foo grains. His Report is herewith submitted. T more important of the points noticed by him are the following:-

i. Mixing up of accounts connected with food grain advances with those pertaining to th Municipal Funds. This has since been rectifi

ii. Utilisation of funds at the credit c food grain advances for Municipal expenditure. Steps are being taken to adjust the amounts so utilised.

iii. Non-maintenance of proper Stock Accc so very essential for exercising careful watch over transactions of this nature.

iv. Want of proper scrutiny over stock r ceived and that on hand and also losses and lea ages. There has so far been no regular stock-taking.

v. Delay in the settlement of claims ou standing on account of supplies received from t Director of Food Supplies and the districts wit the Province. The officers supplying food grai should see that invoices and bills are sent sim taneously and the amounts due to them paid then

D 1692

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 191

Serial No.

and there.

2. As the books for December 1918 were not completely posted and the President of the Municipality had asked for a week's time for closing the books, the accounts for December were not audited. They will be audited in the third week of this month, and a further Report submitted.

J. Satyanarayanaiah

4th January '19. Offg. Comptroller.

Financial Secretary)

Dewan)

4-1-19

5 The report is very serious matter irregularity - As the Hon'ble P. had a type written letter before him & the B/S should be balanced in a S.O the whole (Please see pencil notes marked This very unsatisfactory that there heavy Cash dealings were so highly treated

4/1

6. To Ch. Secy with compliments for favor of taking necessary action.

M
6.1.19

P.T.O

G. R. S. III-2]

General and Revenue Secretariat. | P. W. File No. 134 of 1918.

Serial No.

7 [After seeing the G.O. calling for explan I should be obliged if the file is returned to me for further study. -M]

8 Immediate attention

W.S
8/1/19

9 Draft submitted for approval.

K.P.
8.1.19

Chetty

W.J 8/1/19

Dewan

10 Issue

8/1/19

205 To

The Hony President
Mysore city
Municipality

No. G. 14396 d. 13.1.19

Sdr. Copy of the report on the audit of the accounts

P. 1692

G. R. S. III-2]

General and Revenue Secretariat.

P. P. File No. 134 of 1918

Serial No.

connected to the food Supply arrangements in the Mysore from 25th Sept to 30th Nov 18 and request to forward him a brief an explanation in respect of the several irregularities and mistakes noticed therein with special ref to the points marked in red ink.

The file has to be returned to the Secy as requested para 7 of the rules.

21/1/19

H. Secy

22/1/19

Submitted to Secy. H. Secy

Seen. Please ask Comptr to send a report on the acct of all disbursements upto 31.1.19 in the form prescribed in which the accts of the food controller upto 31.12.18 has been sent to me today. Mysore Numerous accts maybe taken up first. It may also be noted here that the accts

G. R. S. III-2j

General and Revenue Secretariat.	File No.	of 191 .

Serial No.	
	pointed out in the 1st audit have been rectified.

Draft 18/8/12

The accounts of the year
Controller referred to in
the Hl. Secys. note as brought
up for 1912 for
Draft is perhaps required.
Mad. The report of the
Resident Mysore
Municipality explaining
the Audit objection
separately received
here is linked below
Please see para 5 of
These Notes.

Sd 15 Secys
22/3

1692

G. R. S. III-2j

General and Revenue Secretariat. | File No. of 191 .

Serial No.

To The Comptroller
No. H. 4225 & 25-2,
Calls for report as
desired in the previous
page.

Secy
16 Please see Dewan's
remarks on para 5.
of these Notes. The Municipal President's reply
to the objections raised
in the Audit is likely
to be. It is for Govt
whether the reply is now
to be submitted to Govt
for perusal.
Entd (illegible)
for
26/2

18
27/2

Submitted.

Secy
4/3/1919

FINANCIAL SECRETARIAT NOTES.

G. R. S. III-2]

General and Revenue Secretariat.

Subject Explanation of the Regional Mysore City Municipal Council re Corpn. Fund

File No. 3 Secrett of 191 re Conservancy

Serial No. with the supply arrangements

J. O. 1995-17

Sale of The Comptr may perhaps be
Tea given an opportunity to see
15/3. the President's remarks
reply and to offer his
further remarks for
the final orders of Govt.

J Henry) 18
15/3/19.

21/3/19

198
K

I agree. The Comptr will kindly expedite his remarks & send them very urgently.
M
20/3

Forwarded to Comptr for his Compliments.
for favour of remarks.

B Seetharama Iyer
21.3.19.

24 MAR 1919

Secrett

8 APR

Note No 196 dated 7th April 1919.

I send a memo containing the remarks of the Assistant Comptroller in charge of Food control audit on the explanation of the Presi dent, Mysore City Municipality. It will be seen that most of the defects pointed out in the last report have been rectified and the registers and forms prescribed are now being used.

M Venkatarama Iyer

65917

XY

(1) & (2) are fines for undue profiteering. Action may be taken, if any also.

K
9/4

9/4/19.

Subject .....

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 191 .

Serial No.

No other points seem requiring orders

SRS

VCR

9/4. Orders on 2 important points seem. Obtain report.

One is that required to in paras 10 & 13.

An examination of Stock with a view to verification with book balance - periodic say at least - once a month is very necy -

2) - ought be possible to measure each bag of rice wrapper & bags of standard sizes - ~~to~~ are used, (I believe this is done in practice), then would be no difficulty in making a fairly accurate calculation of Stock at any time -

2) This also very necy to fix the percentage of loss on account of wastage, wastage & difference in measure otherwise it is impossible to account for differences between actual Stock & book balance & to fix the responsibility of persons in charge -

Stock maybe ~~verified~~ roughly verified by counting the bags on the first working day of each month by the Depot Officer himself.

WS 12/4

3%. maybe fixed as the maximum shortage which maybe allowed as due to all causes combined. Any shortage above this should be specially reported to Govt [illegible] Circular.

11/4 M 11/4

Flders)

11.4.18

Vide margin WS

NOTE—Contn. sheet.

WP A 1799—GPB—60,000—20-8-18—5

eral and Revenue Secretariat.

P.P File No. 134 of 191 8.29

Serial No. 315

From the President. Rangoon City Municipal Council
No 153 G 16.2.19

Returns with replies - the report on the audit of the accts connected with the food supply arrangements in the Rangoon city - forwarded herein with this office no G 14396/P.P 134-1918 G 15.1.19.

The connected file was sent to the Fin Secy for study as directed by him.

hz
19/2/19

Fl Secy

RJ 19/4/19

R 1850-4

M.T.S.A.

No 6/3/19

The file since received back from the Fin Secy is resubd.

hz
4/3/19

This may be sent to the Financial Secy for favr of Remarks.
Chief Secy

RJ 5/3/19

HS
8/3 HS 8/3/19

G. R. S. III-2.

General and Revenue Secretariat.

P. P File No. 134 of 191 8.-09

Serial No.

Forwarded with compliments to the Financial Secy to Govt for favg remarks.

By order
Private Secy to Govt

10 March 09

7E 1995-08

Vide papers placed on file.

12/4

Chief Secy

RD 14/4/09.

12/4

Subd.

14/4/09 All the irregularities are reported to have been ~~No Financial~~ since rectified.

The Municipal President contests the accuracy of the allegations that stock accounts were not maintained and stock was not verified, and states that Counterfoil receipts were not kept and invoices were not insisted upon as they were not presented at the time.

The ~~Hops~~ on hand was inevitable

The Financial Secy suggests that instructions may issue ~~directing~~ directing verification of stock on the first day

III-2,

ral and Revenue Secretariat.

C. P File No. 134 of 1918-19

Serial No.

of ~~Every~~ month and that loss on voyage etc may be permitted without special sanction up to 3% Sub Dn orders

Boo
14-4-19

Chief Sec^y

The report may be received with misgivings on the two points adverted to by the Fin^l Secy. It is satisfactory that defects have been rectified.

Dewan

CSK
18/4/19
Boo
19-4-19

Dewan's Office.
Recd. on APR 19 1919
Reg. No. 6423.

Lapse 21.4

Please draft orders

CSK
21/4/19
Boo
22-4-19

A draft is subd.

Boo
22-4-19.

Sec^y
22/4/19
hg

Chief Secy

Issue

CSK
22/4/19

Boo
23-4-19

F. R. S. III-2.

General and Revenue Secretariat.

P P File No. 134 of 1918 19

Serial No. 530 20

Report on the audit of the accounts connected with the Food Supply arrangements in the Mysore City from 25th September to 30th November 1918.

========

Under the instructions conveyed in Financial Secretary's Memo of the 23rd December last, the audit of the above accounts was taken up by the undersigned on the 25th idem and closed on the 1st January 1919. The accounts for December could not be audited as the transactions for that month had not been ledgered and the accounts for the month were not ready. The President wanted a week's time for its completion. The audit was therefore conducted only up to end of November 1918.

2. All minor irregularities, such as, postings in wrong books, omissions, double entries not affecting accounts etc., noticed, were got rectified and supplied during audit.

3. The following, however, deserve --- notice:-

(1) Inclusion of transactions relating to Food Supplies in the Municipal Cash Book and consequent confusion in the Municipal and Food Supply Accounts.

(2) Utilisation of the sale proceeds of food grains for Municipal expenditure

A sum of Rs.20,000/- out of the sale proceeds of food grains was unauthorisely appropriated for Municipal expenditure and treated as loan to the Municipality. These transactions passed --- through the Mysore Bank, Mysore.

(3) Non-maintenance of [redacted] Stock Accounts for the several foodstuffs received in the Depot.

(4) Non-maintenance of counter-foil receipts for amounts paid by Licensed Vendors. There was, therefore, no read means of knowing if all the amounts received in the office were credited to the Cash Book.

(5) Want of detailed invoices for food grains received in the Municipal Depot with which the receiving Depot should verify the quantity before bring ing it on Stock Account.

(6) Balance of stock on hand not verified.

---

4. The following books and registers have been maintained

(1) The Cash Book
(2) The Ledger
  Rice Account
  Ragi Account
(3) The Rice (rough) Day Book
(4) The Ragi Day Book
(5) The Municipal Deposit Register.

The Cash Book

5. The accounts relating to t actions consist of three parts:

(1) From 25th September to 1st ~~October~~ November 1918 during which period the transactions are included in the General Cash Book of the Municipality, the --- receipts and payments on this account being shown under Deposits and Advances respectively in the Municipal Accounts.

(2) From 1st to 11th November 1918, for which period the transactions are recorded in the Municipal Shroff's Pett Cash Book.

(3) The balance outstanding in the Municipal Shroff's Petty Cash Book on the 11th November viz., Rs.11,877-1-8 was transferred to a separate Cash Book maintained and the transactions from that date ~~rendered~~ recorded in this book. The realisations from sale proceeds etc., are being remitted to the Mysore Bank, Mysore, from time to time. The balance which should have been carried to the Food Account (Third Part) on the 11th November is Rs.13,350-9-1 and not --- Rs.11,877-1-8. Steps are being taken to adjust the difference.

Examination of Cash Balance.

6. The cash on hand on the morning of the 25th December 1918 was examined and found to be Rs.9,572-8-5 which agreed with the balance shown in the Cash Book

7. A statement showing the receipts

and expenditure as recorded in the at three accounts is appended. (Vide Sta ment A.)

8. Sales on credit were being allow for a long time from the commencement operations to the end of November the by necessitating the maintenance of - separate Ledger Accounts even for pet purchases. Though this has since bee discontinued owing to the absence of counterfoil receipt books as already observed, it was not possible to veri the sales with the credits in the Cas Book. Duplicate chalans are presente to the Shroff who retains one copy fo himself in support of the credit in t Cash Book while the other duly receip is returned to the party for presenta at the Depot and obtaining issue of - stock. But this latter chalan instea of being filed in the Stores for subs quent verification is returned to the party. In the rough Day Books mainta in the Depot, reference is not made t these chalans nor to the amounts paid into the Municipal Office and as such it was not possible to trace the items of the rough Day Books into the Munici pal Cash Book.

9. The transactions are further com-

plicated

complicated by issues from the Sto being made long after payment (e.g a chalan dated 25th December 1918 was complied with on the 1st Janua 1919 after an interval of nearly 8 days). In such cases, the veri fication of the credit with the issues in the Day Book is rendered more difficult. It is essential that stock is invariably issued th same day on which the payment the for is made. Needful instructions have been issued for the future.

10. As these transactions we mixed up with Municipal Accounts, moneys realised in the shape of sale proceeds etc., were utilised for Municipal Expenditure, as the balance at credit of the Municipal Fund in the District Treasury and the Mysore Bank was considerably low. Cheques were issued without regard to the balance at credit in the Bank, as may be seen from the fact that against a balance of Rs. 16,302-6-2 in the Mysore Bank the 30th June 1918, cheques to the extent of Rs. 16,673-15-5 remained uncashed on the last day of the month.

11. The balance at credit the Municipality in the Treasu

on 31st July 1918 was Rs. 85-8-1 against the minimum balance of Rs. 5,000 prescribed in G. O. No. 8466/Ml 127-16-10 dated the 30th June 1917. Notwithstanding the instructions issu in Comptroller's No. 136/ L. A. D, dat 27th September 1918 to the President see to the balance being restored at once, the Comptroller's reference ha been filed with the marginally noted remark of the Vice-President. As a matter of fact the balances of Municij Funds at the close of November and Dec ber 1918 were minus balances and out c the sale proceeds of food grains, a su of Rs. 20,000/--was transferred to the Municipal Account, treated as loan which, as already obser ved, was unauth rised. As in the case of overdrawals from the Treasury, the Government is entitled to interest on the sums expen by the Municipality in excess of the balance to its credit in the Mysore Bank.

"Await completion of grain accounts and then bring up".

The Ledger.

12. Two separate Ledgers- one for Ri and another for Ragi - have been maintained for Personal Accounts only and these two had not been posted up to da Advances of Rs.12,000/- to the Deputy Commissioner, Mysore, and Rs.2,000/- to the Sub Division Officer, Nanjangud as also the consignments of Ragi obtai ed from them have not been brought on the Ledger. In the absence of proper invoices giving the actual quantity an cost, it was not possible to post eith their Personal Accounts or the Stock Account. In the absence of a separate Stock Account for the various articles of Food Stuffs received and sold, and a periodical stock taking at the end o each month, it was not possible to fin out the exact differences between the book balances and the Stock balances. Attempts were made to take stock of th articles of food stuffs on the 31st De ber 1918 but in vain. Several hundred of bags more especially of Ragi of --- different capacities, namely, 100, 91, 90, 80, and 75 seers have all been --- stocked together and no account was forthcoming of the number of bags of each sort remaining in the Depot- e.g., 72 2 bags of Ragi were stored in

one room, and all the bags were thrown indiscriminately and the exact quantity in pallas and seers which the bags contain could not be made out even roughly as the number of bags of each sort was not known. The shortages due to dryage and leakages especially in the case of consignments received through Railway were rather high, e.g., one bag from Arkalgud said to contain 80 seers of Ragi, when actually measured, was only 74 seers or 6 seers short.

As there were over 1300 bags of Ragi of different capacities, I suggeste that the whole stock may be measured at once and kept in bags of one uniform size, viz., 75 seers and the bags so sorted as to admit of easy counting and ascertaining the stock at any moment.

In the case of rice, however, bags pertaining to each consignment and capacity were sorted separately. Even here, the bags said to contain 100 and 75 seer was received from the Mills when actually measured were found to be [redacted] short, ~~raging~~ ranging from 2 to 4 seers per bag.

Some of these differences and deficiencies are due to difference in measuring also. The system of weighment was therefore suggested and recommended for adoption.

Paddy to the extent of 1,593 candies 19 Kolgas, 3 seers were commandeered from the local Mills ~~and~~ at different rates ranging from Rs.9/- to 14/- per Candy; but they were left in the Mills themselves for being milled. No agreement was forthcoming to show the quantity of rice per candy to be given in exchange. But on enquiry it was ascertained that the equivalent was 92 seers of rice for every Candy of 180 seers of paddy, the milling charges to be paid being 10 as. per candy. The total outturn thus worke out was taken to the Stock Account.

A separate Ledger Folio was not opene for Gunny Bags also.

2-(A) A separate Contingent Register has not been maintained to show the contingent charges such as cart-hire, stitchin charges etc. Some advances made to subordinate officials of the Municipality ~~xxxxxxxxxxxxxxxxxxxxxxxxxx~~ were omitted from the Advance Account and still remain unadjusted.

The following items have not been -- brought on the Ledger:-

27-11-18	Advance to	Gundu Rao	Rs.100- 0- 0
12-11-18	do	Swamy Rao	20- 0- 0
do	do	Raghavendra Rao	20- 0- 0
19-11-18	do	G. Subba Rao	20- 0- 0

Vouchers were not forthcoming for Contingent Charges aggregating ----- Rs.366-8-0 and notwithstanding repeated

requisitions to the Municipal Office the same were not produced for inspection.

13. A statement showing the quantities of Ragi and Rice issued to the several stalls, some of which are under the --- direct control of Municipal Councillors, and the shortages reported is appended, from which it will be seen that the percentage of shortage ranges from 1.2 to 18.69 per cent(vide Statement B),-- besides contingent charges incurred by them in the shape of cart hire, wages for measuring etc., for which detailed bills have not been furnished. In the absence of a definite ruling fixing the percentage of shortage, these amounts have been shown as outstanding against the parties concerned in the provisional Balance Sheet,(vide St H).

14. From Statements C & D appended, it will be seen that large sums aggregating Rs.86,933-1-0 are due by the President. Out of this amount, Rs.52,742-10-2 and Rs.17,163-8-11 are due to the Director of Civil Supplies and the Deputy Commissioner ~~accounts~~ (Sub Division Officer and Amildars included), respectively.

The delay in payment of the large amount to the Director of Civil Supplies seems ~~also~~ to be partly due to the --- non-receipt of bills from him, (bills

having been sent only on the 4th December 1918 and onwards). A sum of Rs.30,000/- was remitted to the Mysore District Treasury on 19th December 1918 by means of a Mysore Bank cheque in favour of the Treasury Officer, Mysore, for credit to the Director's Account with promise of sending the balance in a few days.

There is also some dispute between the Director and the President regarding the shortage of 138.74 pallas of Ragi less acknowledged by the President out of the consignment of 5,325.67 pallas despatched by the Director. The shortage works out to 2.6 seers per palla. The matter is still under correspondence.

As regards the amount due to the Deputy Commissioner on account of supplies received from Amildars, it has to be stated that a sum of Rs.12,000/- has already been --- advanced to the Deputy Commissioner, Mysor (Rs.7,000/- on 10th November 18 and --- Rs.5,000/- on 7th November 1918) while Rs.2,000/- has been outstanding against th Sub Divisional Officer, Nanjangud, as may be seen from ~~the~~ Statement H . Detailed statements of sums due to and by the President are hereto attached. (Vide Statements C to F) .

14. Now that definite instructions regarding the several registers and accounts

and Depots have been issued and one co
has been sent to the President's Offic
also, better results can be expected
provided the instructions are carefull
followed, the several registers pro-
perly maintained.

Bangalore,
3rd January 19.

S Subramanyam
Offg. Assistant Comptroller

Statement showing the total Receipts and Expenditure of the Mysore City Municipality in connection with the Food Controlling Operations up to the end of November 1918.

====

Periods.	Receipts.	Expenditure	Balance.
25-9-18 to 1-11-18	22,584- 2- 7	20,950-12- 3	
1-11-18 to 10-11-18	14,386- 7- 9	2,669- 5- 0	
11-11-18 to 30-11-18	55,566- 3- 8	51,435- 3-11	
	92,536-14- 0	75,055- 5- 2	17,481- 8-10 @
		Cash at office ... 4,744- 1- 3	
		" at Mysore Bank 11,887- 0- 2	
		Balance due from Municipal Funds as per details below 1,473- 7- 5 @	
		18,104- 8-10	
		deduct one uncashed cheque 623- 0- 0	
		17,481- 8-10	

First Stage from 25-9-18 to 1-11-18 incorporated in the Mpl. General Cash Book	Total Deposit Receipts		22,584- 2- 7
	Deduct Advances ...		20,950-12- 3
	Balance (a)		1,633- 6- 4
Second stage from 1-11-18 to 10-11-18 incorporated in the Municipal Shroff's Petty Cash Book	Total receipts		14,386- 7- 9
	" Payments		14,546- 6- 8
	Balance overpayment (b)		159-14-11

Net result of the transactions of the above two periods (a-b)

1633- 6- 4
159-14-11

Rs. 1473- 7- 5

NOTICEABLE SHORTAGES.

Name of Stall	Total Quantity issued.		Reported shortage		Per centage.	Remarks
R A G I.	Pallas	Srs.	Pallas	Srs		
1. Mr. M.L. Vasudeviah, Municipal Councillor	217	60	20	35	9.35	
2. M.S. Krishna Rao, B.A., B.L.,	152	58	28	32	18.56	
3. Manna Krishna Chetty Chatram	14	50	"	17½	1.2	
4 Krishnaraj Mohalla Stall	382	91½	13	48	3.52	
5 Nazarbad Stall	320	21½	9	12	2.85	
6 Lansdown Bazaar Stall	328	40	8	53¾	2.60	
7 Devaraj Market Stall	80	90	1	60¾	1.99	
8 Mandy Stall	548	80	31	62½	5.76	
9 Old Body Guard Lines Stall (Mr. Sattar Sait)	104	28	4	14	3.97	
10 Jaggulal Chatram Stall	431	35	28	23¼	6.55	
11 Ittigegood Stall	146	60	4	14	2.82	
R I C E.						
1. Mr. M.L. Vasudeviah	194	3	11	22¾	5.78	
2 " M.S.Krishna Rao.	177	80	3	60	2.02	
3 Krishnaraj Mohalla Stall	190	80	7	32½	3.84	
4 Nazarbad Stall	175	"	6	42½	3.67	
5 Lansdown Bazzar Stall	142	50	2	14	1.5	
6 Devaraj Market Stall	84	59	"	93½	1.11	
7 Mandy Stall	309	95	5	7¾	1.6	
8 Old Body Guard Lines Stall	155	97	7	10	4.55	
9 Jaggulal Chatram Stall	438	10	22	12¾	5.05	
10. Ittigegood Stall	140	15	7	10	5.07	

RICE ACCOUNTS.

SUNDRY CREDITORS.

No.	Name.	Account.
1.	Mr. P. Shamanna.	2-14- 7
2.	Latchmaiya of Santhepet.	933- 5- 4
3.	Sheikdar, French Rocks (for supplies made through him.)	2,329-14- 5
4.	Mr. Kittayya.	1,462- 8- 0
5.	Director of Civil Supplies.	5,376- 5- 6
6.	Mr. Dhanakoti Chetty.	322-13- 0
7.	" Kempanna of Hale-agrahar	213- 5- 4
8.	Amildar of Yedatore Taluq	8,142- 2- 8
9.	Mr. Sivaram of Cauvery Rice Mills.	725- 0- 0
10.	Amildar of Srirangapatam Taluq	4,584-14- 3
11.	Mr. Bokkanna of Santhepet	862- 8- 0
12.	Mandi Giriyanna	3,123- 2- 8
13.	Mr. Banumayya	2,658-10- 8
	Total	30,737- 8- 5

RAGI ACCOUNT.

Sundry Creditors.

No.	Name	Amount.
1	Director of Civil Supplies	47,366- 4- 8
2.	Sub Division Officer, Nanjungud ...	312- 8- 0
3.	Mr. Thotappa	240- 0- 0
4.	" Banumayya	21-10- 8
5.	" Rachayya	11- 4- 0
6.	Amildar, Hunsur Taluk ...	1,666- 1- 4
7.	Mr. Dodda Malliah ...	421- 1- 3
8.	Amildar, Heggadevankote ...	2,041- 9- 4
9.	Food Controller ...	3,698-12- 0
10.	Amildar, Mysore Taluk ...	416- 5- 4
	Total ... Rs.	56,195- 8- 7

E

RICE ACCOUNT.

SUNDRY DEBTORS.

Name.	Total due.			Reported Shortage.			Contingencies
1. Tile Factory, Mysore.	12	8	0				
2. Segregation Camp.	12	8	0				
3. Palace Controller's Office	337	8	0				
4. Revd. Sawday.	37	8	0				
5. Executive Engineer's Office.	12	8	0				
6. Old Body Guard Lines Stall (Mr. Sattar Sait, Stall Keeper)	118	5	4	118	5	4	
7. P.W.D.Head Quarter's Range Office.	12	8	0				
8. Gulam Dustagir (Nazarbad Stall).	200	9	4	107	1	8	
9. Mandi Stall.	516	10	11	84	10	2	
10. Jaggulal Choultry Stall (Mr. Muhamed Sait.)	568	12	8	368	12	8	
11. Municipal Office.	295	1	6				
12. Wesleyan Boy's School	12	8	0				
13. Mr. M. L. Vasudevaiah (Stall)	565	2	5	187	2	1	
14. Mr. Ananthanarayana Rao.	16	10	8				
15. Chief Engineer, C.R.Works	579	7	2				
16. State Railway Executive Engineer's Office.	37	8	0				
17. Durbar Bakshi's Office.	414	2	8				
18. Devaraj Market Stall.	284	3	10	15	9	2	
19. Lansdown Bazzar Stall (Middle class)	136	7	8	37	7	8	
20. do (Poor Class)	35	10	7	35	10	7	
21. Cash sales (details not given under charges)	-	2	8				
22. Wesleyan Mission Press.	25	0	0				
23. City Magistrate's Court	28	0	0				
24. District Medical Office.	12	8	0				
25. Hardwick's College.	4	2	8				
26. Mr. Denham.	12	8	0				

Brought Forward.	4301	2	1	954	11	4
8. Mr. M. Narayanaswami (Stall Holder)	297	2	1			
9. Mr. M.S. Krishna Rao (Stall Holder)	60	8	0	60	8	8
0. The Palace Stables.	298	5	4			
1. Mysore Infantry.	62	8	0			
2. Weaver's Lines Co-operative Society.	212	8	0			
3. Good Sheper's Convent.	12	1	8			
4. Imperial Service Transport Corps.	12	8	0			
5. New Guests' Palace.	37	8	0			
6. Mr. Nanjundaraj Urs.	8	5	4			
7. " D. Swami. (Old Agrahar Stall)	307	1	10	122	1	10
8. " M.H. Ranga Iyengar(Stall Holder)	21	10	6	21	10	6
9. " Tiruvengada Mudaliar "	118	5	4	118	5	4
0. " C. Narasimhaiya "	86	8	7	75	8	7
1. City Improvement Trust Board Office.	12	14	8			
2. Mr. Kannaiya.	312	8	0			
3. Mr. Kala Chickkanna.	2	6	4	2	6	4
4. Mysore District Office.	33	5	4			
5. Superintendent of Police, Mysore.	125	0	0			
6. Mysore Health Office.	189	13	4			
7. Govt. Branch Press.	25	2	0			
8. Electrical Department.	62	8	0			
9. Water Supply Office.	66	10	8			
Total	6665	15	9	1354	12	7

RAGI ACCOUNT.

SUNDRY DEBTORS.

	Names.	Total Amount due.			Reported Shortage			Contingencies.			Remarks.
1.	Mr. Lakshmia.	50	5	0							To be met from the Donation of Rs 200 by H. H.
2.	" Ali Khan	24	2	0							
3.	" Banniah.	21	2	0							
4.	The Municiapl Office	32	5	6							
5.	Secretary Civil and Social Association	72	15	8							
6.	Lansdown Bazaar Stall	72	2	10	72	2	10				
7.	Devaraj Market Stall	197	4	11	13	2	3				
8.	Mandy Stall.	693	15	10	263	8	10	69	15	11	
9.	Old Body Guard Lines stall Mr. Sattar Sait.	299	6	1	34	8	0	41	0	0	
10	Jaggulal Chatram Stall	2208	4	11	235	4	5	158	9	10	
11	Vaternary Dispensary	75	0	0							
12	Panduranga Temple	21	9	4							
13	Ittigegood Stall	439	4	2	34	8	0	23	13	6	
14	Mysore Health Office	453	13	4							
15	Mr. M.L.Vasudeviah (StallHolder)	357	12	8	169	9	4	31	9	0	
16	Krishnaraj Mohalla Stall	206	1	0	112	5	0				
17	Water Works Office	58	5	4							
18	Electric Dept.	38	12	0							
19	City Improvement Trust Board Office	6	8	0							
20	Govt. Branch Press	12	8	0							
21	Wesleyan Mission Press	18	12	0							
22	Suptt. of Police Office.	78	12	8							
23.	Mr. M.S.Krishna Rao (StallHolder)	559	2	5	235	15	3	81	4	5	
24	Sawar Lines.	12	8	0							
25	The Mysore Infantry	31	4	0							
26	New Guests' Palace	25	0	0							
27	Krishna Chetty's Chatram stall	25	10	8	1	7	4				
28	City Magistrate's Court	12	8	0							
29	Tile Factory	12	8	0							
30	Chamundi Vihar	26	6	8							
31	Municipal Office	200	6	8							
32	Palace Stables	322	2	8							
33	Kille Kutcherry	645	4	0							
34	Executive Engineer's Palace Office	43	12	0							
35	Durbar Bakh's Office	241	10	8							
36	Nazarbad Stall	200	9	11	76	0	0	47	6	4	
37	Cauvery Rice Mills	6	10	8							
38	Mr.D.Banamiah	10	6	8							
39	" Chamaraj Urs	4	2	8							
40	P.W.D.Hd. Quarter's Range Office	6	4	0							
41	Wesleyan Mission School	6	4	0							
42	Executive Engineer's Office.	18	12	0							
43	" "	6	4	0							
	Total	7856	12	11	1248	7	3	453	11	0	

PROFIT AND LOSS ACCOUNT (Provisional.)

Purchases.		Sales.	
Rice	58,780-1-3	Ragi	50,105-4-10
Ragi	63,975-8-9	Rice	56,807-1-10
Depot Establishment charges and contingencies.	518-7-9	Stock:-	
		Ragi	3,564-0-0
		Rice	8,614-1-2
Cart-hire freight	4,254-4-0	Net loss	8,437-13-11
Total	1,27,528-5-9	Total	1,27,528-5-9

An attempt was made to prepare a Profit and Loss account on th data available. The information available was so scanty that the above statement gives only a very rough idea of the result of the transactions. The quantities and prices have been calculated on the basis of an average of varying quantities and prices of bags and must therefore be considered imperfect. (Vide para 12 of the Report.) The statement must therefore be treated as provisional, subject to alteration.

Assistant Comptroller.

Balance Sheet of the Mysore Municipality as it stood on the

1st December 1918.

(Food Controlling Operations)

LIABILITIES		ASSETS.		
Sundry Creditors:- (as per schedules)				
Rice Account	30,737- 8- 5	Cash -		
Ragi Account	56,195- 8- 7	At Office	4,744	
		" Bank		
Suspense:-	37. 3- 7	11887- 0- 2		
		less		
@ The stock on hand was valued at an average rate, while the purchases were at different rates and some of the charges on these accounts have not been advised. This will have to be adjusted on receipt of information from the parties.		u.c. 623- 0- 0		11,264- 0- 2
		Sundry Debtors:- (as per schedules)		
		Rice Account ...	6,665-15- 9	
		Ragi do ...	7,856-12-11	
		Stock on hand:-		
		Rice ...	8,614- 1- 2	
		Ragi ...	3,564- 0- 0	
		Loan Account:-		
		Municipality	21,473- 7- 5	
		Advances Account:-		
		Deputy Commr.Mysore	12,000- 0- 0	
		Asst. Commr.Nanjangud ...	2,000- 0- 0	
		Sundries	350- 0- 0	
		Net Loss ...	8,437-13-11	
		(vide Sh.G)		
86,970- 4- 7				86,970- 4- 7

G. R. S. VI—G/32]

SUBJECT.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT,
( )
, *the* 191 .

Date of issue 13/1/19

Signed by Asst C.S.B Iyer

Section P P
File No. 184-19
Serial No. 205

No. 14396
Secl

To

The Hony. President
Mysore city municipality
Mysore

Sir

I am directed to forward a copy of the repo on the audit of the accounts Connected with the Food Supply arrangements in the Mysore city from the 25th Sept to 30th Nov 1918 and to requ you to be good enough to forward ~~your explanati~~

over.

within a week, ~~your~~ explanation
in writing of
for the several irregularities
and mistakes noticed
therein, with special
reference to the points
marked in red ink. for ~~your~~ are cautioned to
observe that these
heavy cash dealings
were to lights
treated. KP

Thanks etc
CSJ 8/11/09
Chief Secretary

KP

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT

( )

, the *191* .

Date of issue 25—2—18

Signed by W. Sreenivasaya

Section

File No.

Serial No.

No. 4225

25 Feby

To

The Comptroller,

Sir

I am directed to request you to be so good as to furnish a report in the accompanying case with your opinion as to whether the disbursements of ~~food grains by the food controlling system in the State~~ in the former ~~province~~ territories

over.

~~for~~ the Field Controller up 581.12.0

~~of which Copy of~~
the account up to
31.12.1918 was sent
to H. Secretary on
7.2.19.

~~sent to HQ 7.6~~
sent to Home on 17.2.1

The accounts of
the President Kilyoane
Municipality may
first be taken up, and
Hostages absolutely
~~bailed~~ taken for
the Irregularities
pointed out in the
'87 Audit ~~Report~~ which
have been rectified shortly.

List of enclosures.

Thanks &c

22/2/19

for H. Secy

Copied by

Examined by

W D&C - GPB 60,000 - 15.11.16

No. 153
Enc. 3.

OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL, MYSORE.

Dated 14th Feb. ..... 1919.

14270
DIARY NO.....
PP 134-18
8-315-

8949

FROM,

RAJASABHABHUSHANA DIWAN BAHADUR,
C. SRIKANTESVARA AIYAR, B.A., B.L.,
PRESIDENT, CITY MUNICIPAL COUNCIL,
MYSORE.

To,

C. S. Balasundaram Iyer, Esquire., B.A.,
Chief-Secretary, to the Government of
His Highness the Maharaja of Mysor

SIR,

With reference to your letter No. G. 14396-PP.134-18-205 dated 15th January 1919 forwarding a copy of the report on the audit of accounts connected with the Food supply arrangements in the Mysore City from 25th September to 30th November 1918, I have the honour to forward herewith replies to the objections raised therein.

2. The copy of the report with its enclosures received with your letter under reference are returned herewith.

I have the honour to be,
Sir,
Your most obedient servant,

C. Srikantesvara Aiyar
President.

SAR

MYSORE CITY MUNICIPALITY.

Replies to objections made by the Assistant Comptroller, on the audit of the accounts connected with the Food supply arrangements in the Mysore City, to end of December 1918.

Replies to objections made by the Assistant Comptroller, on the audit of the accounts connected with the Food supply arrangements in the Mysore City, to end of December 1918.

Para I of report.

This observation is misleading. No instruc -tions whatsoever, general or special, had ever been issued by Government or Comptroller, nor any Forms, Registers or procedure prescribed, when the Auditor arrive The President who had been looking out for the Auditor, sent for him, questioned him how no Rules or Forms &c., ha yet been prescribed and told him how some Returns and Forms &c., would be necessary, if the Departmental system of dealing with the Food situation should continue. Thereupon the Assistant Comptroller replied that certain forms, registers &c., had been, only a few days prior to i been approved, they were in Press and that he had brought with him typed drafts, which he then showed the President. Some of them were applicable to this City Municipality, and a great many were not.

2. The President pointed out, they would have been useful had they been issued earlier or even any instructions conveyed, but in their absence they had to grope in the dark, having nothing to go by, being satisfie with merely maintaining daily receipts and issues, of stock accounts, simple day or cash book &c., specified in para 4 of the Audit report, all moneys realized being sent to the Mysore Bank. And as the Assistant Comptroller with the approved draft forms and registers &c., was on the spot, a week before the close of the month of December and as no forms &c., had even then been received from the

the Press, the President requested him to give needful instructions to the Municipal Office and get, at least manuscript registers opened and have the accounts for at least December, recast and compiled in the requisite forms, so that when the printed books came, the Office might be able to maintain them according to instructions, from 1st January 1919.

3. It was also pointed out to him, that no separate establishment had been given to the Food Department, that no trained officials were available and that therefore clear and complete instructions were necessary, to start the forward accounts in prescribed forms and registers when received.

4. On consulting the officials and the Assistant Comptroller together, both of them thought that the accou for December could be so compiled in about a week's time; whereupon the President acquiesced in their proposal, and directed that, in the meanwhile, the Audit of accounts to the close of November 1918, might go on side by side with the compilation of December accounts to the end of that month, when the Assistant Comptroller who had said he would be here till then, might as well look into the same and complete the audit of that month also, as agreed to b him.

5. The day book has always been maintained. The President did not want a week's time for the completion of the accounts for December 1918. The audit was to be of the accounts for the period that was over. And the demand for the complete accounts of December, under aforesaid circumstances, was a week before the close of December, before the month itself was over. The transac -tions embraced the dealings of a large number of Depots,

Depots, Departments, and individuals, of which the Auditing Officer was also aware, and the accounts could therefore not be audited, as the Audit Officer himself had no time to complete the audit of these, and promised to come after a fortnight.

(5) Para 2- Such minor irregularities are inevitable when dealing with untrained and temporary men who had to be employed to attend to this work, as no proper and efficient establishment had either been separately sanctic or entertained, and no forms etc., prescribed.

(7) Para 3 (1)- As regards the inclusion of the transactions of account of Food supplies in the Municipal Cash book, the auditors were informed that the Municipalit were suddenly called upon to face a most serious situation arising out of prevalence of wide-spread epidemics, food shortage and acute distress, and the only thought was, how best to save life. No instructions had been received as regards maintaining accounts and no separate establishment had been sanctioned for the purpose. All transactions wer at the commencement, conducted by the ordinary available Municipal Staff, among whom were several casualties, treating the work as part and parcel of Municipal duties, sprung upon by exceptional circumstances, and the accounts were likewise also written up in the Municipal Cash book at the onset (referred to in para 5 of the Audit report), the transactions being also financed by the Municipal Funds - no separate Government advance being sanctioned, r drawn from Treasury either.

(8) Subsequently, from 11th November 1918, when the Food supply transactions became very heavy, the amounts till then collected on account of Food grains were, on President's own initiative, in the absence of any orders o

on the subject, shown as Deposits and expenditure was shown as Advances, and to avoid confusion, he likewise opened a No. 2 account with the Mysore Bank.

(9) Para 3 (2)- As no specific instructions had been received in regard to the transactions and keeping of accounts of the Food supply scheme, all the receipts and expenditure first formed part of the ordinary Municipal transactions, and a sum of Rs. 20,000 out of the balance was utilized on ordinary Municipal expenditure, as the Municipal collections had then fallen far short of the expected realizations, owing to casualties, paucity of hands, and all available energies being unsparingly utilize in alleviating suffering, and the strain on the finances of the Municipality was very heavy, owing to the prevalance of scarcity and epidemics. The amount has since been adjusted. It would have been done ere long, but for the large amount due to the Municipality - viz., over Rs.37,000 remaining unpaid to the Municipality from the Public Works, Excise, Medical and Educational Departments &c., to whom pressing and emergent references for adjustment have been made from time to time.

(10) Para 3 (3)- Stock accounts have been maintained and actually checked by the Auditor, but as the prescribed Forms for same were received only on the 6th January 1919, they could not have been maintained in December , in those Forms.

(11) Para 3 (4)-No Form of counterfoil receipts had been prescribed, either by Government, or by the Comptroller and so, no such receipts were used, but the usual challan forms in vogue in the Municipality were used for the purpose and these were all duly checked by the auditors.

(12) Para 3 (5)- No invoices had been prescribed by t Comptroller, but when bills were received, they were invariably scrutinized and checked with the stock accc which has been maintained, and then paid.

(13) Para 3 (6)- This observation is not understood. Stock varied every day, and the Assistant Comptroller himself checked the balance of stock on ha and found it correct.

(14) Para 8- In the absence of instructions in the matter from the Comptroller, whatever simple procedure that suggested itself on the spur of the moment and facilita -ted prompt relief of suffering, was adopted with adequate precautions and personal supervision, and the duplicate challan system in use in the Municipal Office was followed.

(15) Para 9- Excepting where credit is allowed under the specific orders of the President, no issues of any food grains are made, unless the party pays the cost to the receiver, who is located in the Office building, and produces a certificate of payment or challan from him, to the Officer issuing grains from the Depot and Stores which are far away from the Office. On obtaining challan, the party takes his own time and goes to Depot, Stores or to the Mills, wherever he chooses, for receiving his grain and as he may find his conveyances to transport the same. Sometimes, when the Depot or Stores Officers don't happen to have enough of Stock they give the party, passes on Mills direct, whither also the party goes as it suits his own convenience. Under these existing conditions, such differences are inevitable.

(16) The case noticed was one of such party, who did not turn up to take his grain the same day, and therefore

therefore the challan could not be complied with till h appeared.

17.) Para 10- The irregularity observed is noted.

(18) Para 11- As Rs. 20,000 were required for the purchase of 2nd War Loan bonds by the Municipality, and was heavy arrears due from several Government Departmer which were expected to be forthcoming shortly, out of t balance then at the credit of the Municipality lying id in the Government Treasury, Rs. 20,000 was drawn and utilized for the purpose of investing the same at 5½ pe cent interest. At the time of making such profitable investment in approved Government securities, the techn point of minimum balance, in the Treasury, did not come the notice of the President who was solely guided by th available resources and how they could be invested to advantage, and who even contemplated closing the Munici account with the Treasury.

19) Now that the Government Proceedings No. 8486/Ml. 160-10 dated the 30th June 1917 has been brought to the notice of the President, who considers the rule about minimum balance, in the Treasury, a sound one, the need adjustment has been effected and the minimum balance restored.

20) If under such circumstances - viz, of large balar due by several Government Departments to the Municipali and a portion of the cash balance which was lying idle in the Treasury being invested to advantage in 5½ per c approved Government securities - interest should be lev on the so-called overdraft, there can be no objection f interest being charged both on it as well as on the lar amount due from Government Departments, which practical are debts owing to the Municipality, likewise regarded

regarded technically .

(21) Para 12- The items referred to have since been brought on the ledger, which itself, as already observed had to be written up, in the recently prescribed form. Measurements are made as quickly as possible, and as time permits and measurers become available. The column has been opened for gunny bags in the ledger.

(22) All the observations made in this para, as well as elsewhere in this audit report, presuppose the existence of certain prescribed precedure, Forms and Registers &c., which was not the case.

(23) Para 12 (a)- Contingent charges were met, out of the advances made and which have subsequently been adjusted

(24) The items of advances referred to have also since been adjusted.

(25) Vouchers for Rs. 331½ and not 366½ as stated, were actually produced, and seen by the Auditors.

(26) Para 13- The shortages shown as having occurred in depots and stalls are due to various causes such as driage, dribblets in several handlings and transports, loss or extractions en route on Railways &c., and incidental loss due to doling out small quantities to a very large number of the City population, by several measurers and in differe measures &c., But as the management has been under the personal supervision of responsible Officers and Councillor themselves, what was actually found by them, have to be accepted as they are.

(27) It is impossible to definitely fix such shortages, the grains being not of one place or quality and the measurers also being different persons, under such varying

varying circumstances.

(28) Para 14- The whole of the amount realized by the sale of Food grains is kept as a separate account, No. 2, in the Bank of Mysore and a sum of Rs. 1,57,289/- has been paid till now to the Director of Civil Supplies, Food Controller and the Deputy Commissioner, Mysore District as noted in the margin.

Rs.	29,000	to the Deputy Commissioner, Mysore District.
"	2,000	to the Sub-Division Officer, Nanjangud.
"	46,289	to the Director of Civil Supplies.
"	80,000	to the Food-Controller.
Rs.	157,289	Total.

(29) The shortages referred to, were what were actually found by measurement before responsible officials and reported to the Director of Civil Supplies from time to time, according to his own instructions in the matter. The aggregate percentage of shortage so found on such huge transactions viz, 2·6 seers per palla, is marvelously insignificant, and is reported to be quite usual in such cases

(30) Para 15- Some of the registers and forms received from the Press are not applicable to this City transactions, and the Comptroller's instructions in the matter (vide copy of letter No. A (840) dated 3rd February 1919 to him) are awaited.

Mysore,
14th February 1919

C. Srikantaiya
President,
City Municipal Council.

Letter No. A (840) dated 3rd February 1919, from the President, City Municipal Council, Mysore, to the Comptroller, in Mysore, Bangalore.

In continuation of my letter No. 813 dated 28th ultimo and paragraph 3 thereof stating that the Food Supply accounts for January 1919 are being maintained in the forms prescribed in your memorandum of instructions received in this Office on the 6th idem, I have the honour to bring to your notice that on taking to compile the monthly accounts, as required in your letter No. F. 4 dated the 15th idem, and referring to paras 10 and 14 of the instructions, it is found that they do not refer to the compilation at all and it is therefore not understood what is needed.

I have also to state that your Office Circular No. 763 T.A.D.A. dated 20th December 1918, referred to in your letter No. 803 A.A.D.A dated 4th January 1919 forwarding the forms and registers, has not been received in this Office.

"COPY"

14th February 1919. President.

MRV.

Report on the audit of the accounts c
nected with the Food Supply arrangements ir
Mysore City from 25th September to 30th Nov
ber 1918.

Under instructions conveyed in Financia
Secretary's Memo of the 23rd December last,
the audit of the above accounts was taken
up by the undersigned on the 25th idem and
closed on the 1st January 1919. The accoi
for December could not be audited as the
transactions for that month had not been le
-od and the accounts for the month were not
ready. The President wanted a week's time
for its completion. The audit was therefc
conducted only up to end of November 1918.

2. All minor irregularities, such as, pos
ings in wrong books, omissions, double ent
not affecting accounts etc., noticed, were
got rectified and supplied during audit.

3. The following, however, deserve notice

(1) Inclusion of transactions relating
Food Supplies in the Municipal Cash Book ar
consequent confusion in the Municipal and
Food Supply Accounts.

(2) Utilisation of the sale proceeds of
food grains for Municipal expenditure.
A sum of Rs. 20,000/- out of the sale proce
of food grains was unauthorisedly appr
priated for Municipal expenditure and treat
as loan to the Municipality. These transa
transactions passed through the Mysore Bank

(3) Non-maintenance of proper Stock accounts for the several foodstuffs received in the Depot.

(4) Non-maintenance of counter-foil receipts for amounts paid by Licensed Vendors etc., for foodstuffs supplied. There was, therefore, no ready means of knowing if all the amounts received in the office were credited to the Cash Book.

(5) Want of detailed invoices for grains received in the Municipal Depot which the receiving depot should verify quantity before bringing it on Stock Account.

(6) Balance of stock on hand not verified.

4. The following books and registers have been maintained.

(1) The Cash Book.

(2) The Ledger:-- Rice Account.
Ragi Account.

(3) The Rice (rough) Day Book.

(4) The Ragi Day Book.

(5) The Municipal Deposit Register.

The Cash Book.

5. The accounts relating to these transactions consist of three parts:-

(1) From 25th September to 1st November 1918 during which period the transactions included in the General Cash Book of the Municipality, the receipts and payments this account being shown under Deposits and Advances respectively in the Municipal Account.

(2) From 1st to 11th November 1918, which period the transactions are recorded the Municipal Shroff's Petty Cash Book.

(3) The balance outstanding in the Municipal Shroff's Petty Cash Book on the 11th November viz., Rs. 11,877-1-8 was transferred to a separate Cash Book on the 11 maintained and the transactions from th date recorded in this book. The realisations from sale proceeds etc., are being remitted to the Mysore Bank, Mysore, from time to time. The balance which should have been carried to the Food Account(Thir part) on the 11th November is Rs. 13,350-9 and not Rs. 11,877-1-8. Steps are being taken to adjust the difference.

Examination of Cash Balance.

6. The cash on hand on the morning of t 25th December 1918 was examined and found be Rs. 9,572-8-5 which agreed with the balance shown in the Cash Book.

7. A statement showing the receipts and expenditure as recorded in the above three accounts, is appended. (Vide Statement A.

8. Sales on credit were being allowed f a long time from the commencement of opera tions to the end of November thereby neces tating the maintenance of separate Ledger accounts even for petty purchases. Thoug this has since been discontinued owing to absence of counterfoil receipt books ready observed, it was not possible the sales with the credits in the Ca Duplicate chalans are presented to t Shroff who retains one copy for hims support of the credit in the Cash Bo the other duly receipted is returned

party for presentation at the Depot and obtaining issue of stock. But this latter chalam instead of being filed in the Store for subsequent verification is returned to the party. In the rough Day Books maintained in the Depot, reference is not made to these chalans nor to the amounts paid into the Municipal Office and as such it was not possible to trace the items of the Rough Day Books into the Municipality Cash Book.

9. The transactions are further complicated by issues from the Stores being made long after payment (e-g) a chalan dated 25th December 1918 was complied with on the 1st January 1919, after an interval of nearly 8 days. In such cases, the verification of the credit with the issues in the Day Book is rendered more difficult. It is essential that stock is invariably issued the same day on which the payment therefor is made. Needful instructions have been issued for the future.

10. As these transactions were mixed up with Municipal Accounts, moneys realised in the shape of sale proceeds etc., were utilised for Municipal Expenditure, as the balance at credit of the Municipal Fund in the District Treasury and the Mysore Bank was considerably low. Cheques were issued without regard to the balance at credit in the Bank, as may be seen from the fact that against a balance of Rs. 16,302-6-2 in the Mysore Bank on the 30th June 1918, cheques

to the extent of Rs. 16,673-15-5 remained unchashed on the last day of the month.

11. The balance at credit of the Municipality in the Treasury on 31st July 1918 was Rs. 85-8-1 against the minimum balance of Rs. 5,000 prescribed in G.O. No. 8466/F 127-16-10 dated the 30th June 1917. Notwithstanding the instructions issued in Comptroller's No. 136/L.A.D., dated 27th September 1918 to the President to see to the balance being restored at once, the Comptroller's reference has been filed with "Await completion of grain accounts and then bring up". The marginally noted remark of the Vice-President. As a matter of fact the balances of Municipal Funds at the close of November and December 1918 were minus balances and out of the sale proceeds of food grains, a sum of Rs. 20,000/- was transferred to the Municipal Account, to be treated as loan which, as already observed was unauthorised. As in the case of overdrawals from the Treasury, the Government is entitled to interest on the sums expended by the Municipality in excess of the balance to its credit in the Mysore Bank.

The Ledger.

12. Two separate Ledgers - one for rice and another for ragi - have been maintained for Personal Accounts only and these too had not been posted up to date. Advances of Rs. 12,000/- to the Deputy Commissioner, Mysore, and Rs. 2000/- to the Sub Division Officer, Nanjungud, as also

the consignments of ragi obtained from the have not been brought on the Ledger. In the absence of proper invoices giving the actual quantity and cost, it was not possible to post either their Personal Accounts or the Stock Account. In the absence of a separate Stock Account for the various -- articles of food stuffs received and sold, and a periodical stock taking at the end of each month, it was not possible to find out the exact differences between the book bal balances and the stock balances. Attempts were made to take stock of the articles of food stuffs on the 31st December 1918 but in vain. Several hundreds of bags more especially of ragi of different capacities namely, 100, 91, 90, 80 and 75 seers have all been stocked together and no account was forthcoming of the number of bags of each sort remaining in the depot e.g., 722 bags of ragi were stored in one room, and all the bags were thrown indiscriminat -ly and the exact quantity in pallas and seers which the bags contain could not be made out even roughly as the number of bag of each sort was not known. The shortage due to the dryage and leakages especially in the case of consignments received -- through railway were rather high, e.g., one bag from Arkalgud said to contain 80 seers of ragi, when actually measured, was only 74 seers or 6 seers short.

As there were over 1300 bags of ragi of different capacities, I suggested that the whole stock may be measured at once

nd kept in bags of one uniform size, viz 5 seers and the bags so sorted as to admit of easy counting and ascertaining he stock at any moment.

In the case of rice, however, bags ertaining to each consignment and capaity were sorted separately. Even here, he bags said to contain 100 and 75 seers s received from the Mills when actually easured were found to be short, ranging rom 2 to 4 seers per bag.

Some of these differences and deficiencies are due to difference in measuring lso. The system of weighment was therefore suggested and recommended for adoption.

Paddy to the extent of 1,593 candies 9 Kolgas, 3 seers were commandeered from he local Mills at different rates ranging rom Rs. 9/- to 14/- per candy; but they ere left in the Mills themselves for eing milled. No agreement was forthcoming o show the quantity of rice per candy to e given in exchange. But on enquiry it as ascertained that the equivalent was 2 seers of rice for every candy of 180 eers of paddy, the milling charges to be aid being 10 annas per candy. The total utturn thus worked out was taken to the tock Account.

A separate Ledger Folio was not opened or Gunny bags also.

12(a) A separate Contingent Register as not been maintained to show the contingent charges such as cart-hire,

stitching charges etc., Some advances made to subordinate officials of the Municipality were omitted from the advance account and still remain unadjusted.

The following items have not been brought on the Ledger:--

			Rs.
27-11-18	Advance to	Gundu Rao	100/
12-11-18	Do.	Swamy Rao	20/
Do.	Do.	Raghavendra Rao.	20/
19-11-18	Do.	G. Subba Rao	20/

Vouchers were not forthcoming for Contingent Charges aggregating Rs. 366 and ~~notwh~~ notwithstanding repeated requisitions to the Municipal Office the same were not produced for inspection.

13. A statement showing the quantities of ragi and rice issued to the several stalls, some of which are unde the direct control of Municipal Councilors, and the shortages reported is appended, from which it will be seen that the percentage of shortage ranges from 1.2 to 18.69 per cent (vide statement B) besides contingent charges incurred by them in the shape of cart hi vages for measuring etc., for which detailed bills have not been furnished. In the absence of a definite ruling fixing the percentage of shortage, the amounts have been shown as outstanding

against the parties concerned in the provincial Balance Sheet (Vide Statement H.)

14. From Statements C & D appended, it will be seen that large sums aggregating Rs. 86,933-1-0 are due by the President. Out of this amount, --- Rs. 52,742-10-2 and Rs. 17,163-8-11 ar due to the Director of Civil Supplies and the Deputy Commissioner (Sub Divis Officer and Amildars included), respec tively.

The delay in payment of the larg amount to the Director of Civil Suppli seems to be partly due to the non-rece of bills from him, (bills having been sent only on the 4th December 1918 and onwards). A sum of Rs. 30,000/- was remitted to the Mysore District Treasu on 19th December 1918 by means of a Mysore Bank Cheque in favour of the Treasury Officer, Mysore, for credit t the Director's Account with promise of sending the balance in a few days.

There is also some dispute betwe the Director and the President regardi the shortage of 138.74 pallas of ragi less acknowledged by the President out of the consignment of 5,325.67 pallas despatched by the Director. The short age works out to 2.6 seers per palla. The matter is still under correspondenc

As regards the amount due to the Deputy Commissioner on account of

supplies received from Amildars, it has to be stated that a sum of Rs. 12,000/- has already been advanced to the Deputy Commissioner, Mysore (Rs. 7,000/- on 10th November 1918 and Rs. 5,000/- on 7th November 1918) while Rs. 2,000/- has been outstanding against the Sub Divisional Officer, Nanjungud, as may be seen from Statement H. Detailed -- statements of sums due to and by the President are hereto attached. (Vide Statements C to F).

~~14.~~ Now that definite instructions regarding the several registers and accounts to be maintained in the sever offices and depots have been issued an one copy has been sent to the Presiden office also, better results can be - expected provided the instructions are carefully followed and the several registers properly maintained.

Bangalore. (Sd.) T. Subbaramiah,
3-1-1919 offg. Assistant Comptroll

Statement showing the total receipts and expenditure of the Mysore City Municipality in connection with the Food Controlling Operations up to the end of November 1918.

&&&&&&&&

Periods.	Receipts.	Expenditure.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
5-9-18 to 1-11-18	22,584- 2-7	20,950-12- 3	
-11-18 to 11-11-18	14,386- 7-9	2,669- 5- 0	
1-11-18 to 30-11-18	55,566- 3- 8	51,435- 3-11	
	92,536-14-0	75,055- 5- 2	17,481 8 10
* Cash at office.		4,744- 2- 3	
,, at Mysore Bank.		11,887- 0- 2	
Balance due from Municipal Funds as per details below. ..		1,473- 7- 5 @	
		18,104-8-10	
Deduct are uncashed Cheques		623- 0- 0	
		Balance 17,481-8-10	

First stage from 25-9-18 to 1-11-18 incorporated in the Municipal General Cash Book.	Total Deposit Receipts	22,584- 2-
	Deduct Advances.	20,950-12-
	Balance (a)	1,633- 6-
Second stage from 1-11-18 to 11-11-18 incorporated in the Municipal Shroff's Petty Cash Book)	Total receipts.	14,386- 7-
	,, payments.	14,546- 6-
	Balance overpayment(B)	159-14-

Net result of the transactions of the above two periods (a-b).

Rs.	A.	P.
1,633-	6-	4
159-	14-	11
1,473-	7-	5

C O P Y.

Noticeable shortages.

Name of Stall.	Total quantity issued.		Reported shortage.		Percentage.	Remarks
Ragi.	Pallas.	Srs.	Pallas.	Srs.		
1. Mr. M.L. Vasudeviah Municipal Councillor	217	60	20	35	9.35	
2. M.S. Krishna Rao, B.A., B.L.	152	58	28	32	18.56	
3. Manna Krishna Chetty Chatram	14	50	..	17½	1.2	
4. Krishnaraj Mohalla Stall.	382	91½	13	48	3.52	
5. Nazarbad Stall.	320	21½	9	12	2.85	
6. Lansdown Bazzar Stall.	328	40	8	53¾	2.60	
7. Devaraj Market Stall.	80	90	1	60¾	1.99	
8. Mandy Stall	548	80	31	62½	5.76	
9. Old Body Guard Lines Stall (Mr. Sattar Sait.)	104	28	4	14	3.97	
10. Jaggulal Chatram Stall.	~~431~~ 431	~~35~~ 35	28	23¼	6.55	
11. Ittigegood stall.	146	60	4	14	2.82	
R I C E.						
1. Mr. M.L. Vasudeviah.	194	3	11	22¾	5.78	
2. ,, M.S. Krishna Rao.	177	80	3	60	2.02	
3. Krishnaraj Mohalla Stall.	190	80	7	32½	3.84	
4. Nazarbad Stall.	175	..	6	42½	3.67	
5. Lansdown Bazaar stall.	142	50	2	14	1.5	
6. Devaraj Market Stall.	84	59	1	93½	1.11	
7. Mandy Stall.	309	95	5	7¾	1.6	
8. Old Body Guard Lines Stall	155	97	7	10	4.55	
9. Jaggulal Chatram Stall.	438	10	22	12¾	5.05	
10. Ittigegood stall.	140	15	7	10	5.07	

Rice Account.

Sundry Creditors.

No.	Name.	Account. Rs.	A.	P.
1.	Mr. P. Shamanna.	2	14	7
2.	Latchmaiya of Santhepet.	933	5	4
3.	Sheikdar, French Rocks (for supplies made through him).	2,329	14	5
4.	Mr. Kittayya.	1,462	8	0
5.	Director of Civil Supplies.	5,376	5	6
6.	Mr. Shanakoti Chetty.	322	13	0
7.	,, Kempanna of Hole-Agrahar.	213	5	4
8.	Amildar of Yedatore Taluk.	8,142	2	8
9.	Mr. Sivaram of the Cauvery Rice Mills.	725	0	0
10.	Amildar of Srirangapatam Taluk.	4,584	14	3
11.	Mr. Bokkanna of Santhepet.	862	8	0
12.	Mandi Giriyanna	3,123	2	8
13.	Mr. Banumayya	2,658	10	8
	Total	30,737	8	5

Ragi Account.

Sundry Creditors.

No.	Name.	Amount. Rs.	A.	P.
1.	Director of Civil Supplies.	47,366	4	8
2.	Sub Division Officer, Nanjungud	312	8	0
3.	Mr. Thotappa. ..	240	0	0
4.	,, Banumayya ..	21	10	0
5.	,, Rachayya ..	11	4	0
6.	Amildar, Hunsur Taluk.	1,666	1	4
7.	Mr. Bodda Malliah ..	421	1	3
8.	Amildar, Heggadevankote.	2,041	9	4
9.	Food Controller. ..	3,698	12	0
10.	Amildar, Mysore Taluk.	416	5	4
	Total.	56,195	8	7

Rice Account.
Sundry Debtors.

Name.	Total due. Rs.	A.	P.	Reported short-age. Rs.	A.	P.	Contingencies
1. Tile Factory, Mysore.	12	8	0				
2. Segregation camp	12	8	0				
3. Palace Controller's Office.	337	8	0				
4. Revd. Sawday.	37	8	0				
5. Executive Engineer's Office.	12	8	0				
6. Old Body Guard Lines Stall (Mr. Sattar Sait Stall,Keeper)	118	5	4	118	5	4	
7. P.W.D. Head Quarter's Range Office	12	8	0				
8. Gulam Dastagir (Nazarbad Stall)	200	9	4	107	1	8	
9. Mandi Stall.	516	10	11	84	10	2	
0. Faggulal Choultry Stall (Mr. Muhammed Sait.)	568	12	8	368	12	8	
1. Municipal Office.	295	1	6				
2. Wesleyan Boy's School.	12	8	0				
3. Mr. Vasudevaiah (Stall.)	565	2	5	187	2	1	
4. Mr. Ananthanarayana Rao.	16	10	8				
5. Chief Engineer's C.R. Works	579	7	2				
6. State Railway Executive Engineer's Office.	37	8	0				
7. Durbar Bakshi's Office.	414	2	8				
8. Devaraj Market Stall.	284	3	10	15	9	2	
9. Lansdown Bazaar Stall (Middle class.)	136	7	8	37	7	8	
0. Do. (Poor class)	35	10	7	35	10	7	
1. Cash sales (details not given under charges.)	0	2	8				
2. Wesleyan Mission Press.	25	0	0				
3. City Magistrate's Court.	xxxxxx			28-0-0			
4. District Medical Office.	12	0	0				
5. Hardwick's College.	4	2	8				
6. Mr. Denham.	12	8	0				
7. Mysore Taluk Office.	12	8	0				
8. Mr. M. Narayanaswami (Stall Holder	297	2	1				
9. Mr. M.S. Krishna Rao (Stall ,,	60	8	0	60	0	8	
0. The Palace Stables.	298	5	4				
1. Mysore Infantry.	62	8	0				
2. Weaver's Lines Co-operative Society.	212	8	0				
3. Good Sheper's Convent.	12	1	8				
4. Imperial Service Transport Corps	12	8	0				
5. New Guests' Palace.	37	8	0				
6. Mr. Nanjundaraj Urs.	8	5	4				
7. ,, D. Swami (Old Agrahar Stall)	307	1	10	122	1	10	
8. ,, M.H. Ranga Iyengar (Stall Holder).	21	10	6	21	10	6	
9. ,, Tiruvenga Mudaliar. ,,	118	5	4	118	5	4	
0. ,, C. Narasimhayya ,,	86	8	7	75	8	7	
1. City Improvement Trust Board Office.	12	14	8				
2. Mr. Kannaiya	312	8	0				
3. Mr. Kala Chickkanna	2	6	4	2	6	4	
4. Mysore District Office.	33	5	4				
5. Superintendent of Police, Mysore.	125	0	0				
6. Mysore Health Office.	189	13	4				
7. Government Branch Press.	25	2	0				
8. Electrical Department.	62	8	0				
9. Water Supply Office.	66	10	8				
Total.	6,665	15	9	1,354	12	7	

Ragi Account.

Sundry Debtors.

Names.	Total amount due. Rs.	A.	P.	Reported shortage Rs.	A.	P.	Contingencies Rs.	A.	P.	Remarks
1. Mr. Lakshmia	50	5	0)							To be r
2. ,, Ali Khan	24	2	0)				...			..from tl
3. ,, Banniah	21	2	0)							donati
4. The Municipal Office	32	5	6							of Rs.
5. Secretary Civil & Social Association	72	15	8							2000/- H.H.
6. Lansdown Bazaar Stall	72	2	10	72	2	10				
7. Devaraj Market Stall	197	4	11	13	2	3				
8. Mandy stall	693	15	10	263	8	10	69	15	11	
9. Old Body Guard Lines Stall Mr. Sattar Sait	299	6	1	34	8	0	41	0	0	
10. Jaggulal Chatram Stall	2208	4	11	235	4	5	158	9	10	
11. Vaternary Dispensary.	75	0	0							
12. Panduranga Temple	21	9	4							
13. Ittigegood Stall	439	4	2	34	8	0	23	13	6	
14. Mysore Health Off office.	453	13	4							
15. Mr. M.L. Vasudevaiah Stall Holder.	357	12	8	169	9	4	31	9	0	
16. Krishnaraj Mohalla Stall	206	1	0	112	5	0				
17. Water works Office	58	5	4							
18. Electric Dept.	38	12	0							
19. City Improvement Trust Board Office	6	8	0							
20. Govt. Branch Press	12	8	0							
21. Wesleyan Mission Press.	18	12	0							
22. Suptt. of Police, Office.	78	12	8							
23. Mr. M.S. Krishna Rao (Stall Holder)	559	2	5	235	15	3				
24. Sawar lines.	12	8	0							
25. The Mysore Infantry	31	4	0							
26. New Guests'Balace	25	0	0							
27. Krishna Chetty's Chatram Stall	25	10	8	1	7	4				
28. City Magistrate's Court.	12	8	0							
29. Tile Factory.	12	8	0							
30. Chamundi Vihar.	26	6	8							
31. Municipal Office	200	6	8							
32. Palace Stables	322	2	8							
33. Kille Kutcherry	645	4	0							
34. Executive Engineer Palace Office.	43	12	0							
35. Durbar Bakshi's Office.	241	10	8							
36. Nazarbad stall	200	9	11	76	0	0				
37. Cauvery rice mills	6	10	8							
38. Mr. D. Banamiah	20	6	8							
39. ,, Chamaraj Urs.	4	2	8							
40. P.W.D.Hd Quarter's Range office	6	4	0							
41. Wesleyan Mission School.	6	4	0							

42.	Executive Engineer's office. and			18	12	0							
43.	Do.	do.		6	4	0							
			7856	12	11		1248	7	3		453	11	0

C O P Y.

Profit and Loss Account (Provisional).

Purchases.		Sales.	
Rice. /5	58,780 - 1- 3	Ragi	50,105- 1-10
Ragi. ..	63,975 - 8- 9	Rice	56,807- 1-10
Depot Establishment		Stock:--	
charges and contin-		Ragi	3,564- 0- 0
gencies.	518 - 7- 9	Rice.	8,614- 1- 2
Cart hire freight	4,254- 4-- 0	Net loss.	8,437-13-11
Total.	1,27,528- 5- 9		1,27,528- 5- 9

An attempt was made to prepare a profit and loss account on the data available. The information available was so scanty that the above statement gives only a very rough idea of the result of the transactions. The quantities and prices have been calculated on the basis of an average of varying quantities and prices of bags and must therefore be considered imperfect (Vide para 12 of the Report). The statement must therefore be treated as provisional subject to alteration.

(Sd.) T.Subbaramiah.

Assistant Comptroller

C O P Y.

Balance Sheet of the Mysore Municipality as it stood on the 1st December 1918.

(Food Controlling operations.)

Liabilities.			Assests.		
Sundry Creditors:-- (as per schedules)			Cash:--		
Rice Account.	30,737- 8- 5		At office.	4,744- 1- 3	
Ragi account.	56,195- 8- 7		,, Bank. 11,887-0-2 less u.c. 623-0-0	11,264- 0- 2	
* Suspense:-	37 3 7		Sundry Debtors:- (as per schedules)		
* The stock on hand was valued at an average rate, while the purchaes were at different rates and some of the charges on these accounts have not been advised. This will have to be adjusted on receipt of information from the parties.			Rice account.	6,665 -15-9	
			Ragi account.	7,856-12-11	
			Stock on hand:-- Rice.	8,614- 1- 2	
			Ragi.	3,564- 0- 0	
			Loan account:-- Municipality.	21,473- 6- 3	7 5
			Advances account:- Deputy Commr. Mysore	12,000- 0- 0	
			Asst. Commr, Nanjangud	2,000- 0- 0	
			Sundries.	350- 0- 0	
			Net loss. (vide ~~Sakk~~ State- ment G.)	8,437-13-11	
	86,970- 4- 7			86,970- 4- 7	

Remarks on the President's explanation.

Para 1+ The undersigned was in the Municipal Office till the 1st January 19 and every endeavour was made to complete the accounts for December also; accordingly the cash book was checked; but as the ledger postings for the month had not been completed and as it was suggested that it would be got ready within a week it was agreed to. (Vide also para 4 of the President's explanation.)

Paras- 2 to 6. No remarks.

Para 7- The delay in the issue of instructions was due to the fact that the draft was sent to the Revenue Commissioner for opinion with this office letter No. 662/T.A.A(A) dated 29 November 18 who in his turn, sent it to the Food Controller and with the latter the instructions were issued in the 3rd week of December. To avoid delay in the printing and supplying of the necessary registers and forms they were got printed at a private press with the sanction of Government and supplied to the several disbursers in the 1st week of January 19.

The transactions were financed by the Municipal Funds- This remark is not understood. Beyond Rs 750/- advanced to the Collector, probably for freig and carthire, no other amount is traceable as having been advanced from Municipal Funds, whereas the recei and payments during September, October & November (1- during which period the transactions were incorporate in the Municipal accounts are as shown below:-

	Receipts	Payments
September (30)	2,869 11 9	(17) 750 0 0
October ...	19,138 6 10	943 1 0
November ...	14,962 7 9	21,927 0 3
	36,970 10 4	23,620 1 3

Para 9- The amount of Rs 20,000/- due to the Food supply Department has since been adjusted.

Paras 10 & 13- The stock account then maintained was quite imperfect, as already stated in para 12 of the report. In the absence of a separate account for the various articles of food stuffs received and sold and a periodical stock taking at the end of each month it is not possible to find out the exact difference between the book balance and the actual stock balance. There is nothing to show even now that the stock on hand was ever examined.

Paras 11 & 14- Counterfoil receipt forms are not new to the Municipality- It is true that the chellans produced were checked; but in the absence of a counter foil receipt book, there ~~was~~ is no way of finding out if all the amounts received in the Depot or office have been brought to account.

Para 12- As a rule all consignments of goods should be accompanied by a bill or invoice detailing the nature and quantity of goods supplied and also the price thereof- If the consignor should fail to send such invoice it is the duty of the Consignee as well to call for such an invoice and discharge his obligations- The practice of getting supplies without proper invoices giving quantity and cost still continues.

Paras 15 & 18: No remarks.

Para 19. Necessary adjustment has since been made.

Para 20- Except where specially sanctioned by Government, the balances at credit of the several Municipal and Local Boards are included in the Government Treasury Balances and no interest is paid by Government on such balances; but when the balance at credit of any such Board is overdrawn, interest is charged on such overdrawals, vide Government Order No.10760-70/I.B.

130-10-4 dated 29th June 11.

Paras 21 to 25- No remarks.

" 26 & 27- 29 Definite orders of Government fixing a maximum limit for these shortages appear necessary.

Para 28- No remarks.

Para 30- This office Cir. No.763 dated 20th Decembe 18 referred to by the President is no other than the one referred to in para 1 of his report, a copy of which with all the forms was made over to the Municipal Office by the undersigned in person at the time c the 1st audit, this fact was also communicated to the President in this office letter No.F.38 dated 19-2-19 Under para 24 thereof, the only account to be rendered by the President's Office is Form 10 viz., statement of account with the Food Controller.

General

Most of the defects pointed out in the last repo have been rectified and the accounts are being maintained in the prescribed forms and registers. Instructio have also been given to the Depot Officer Mr, Siddaraj Urs regarding proper stock taking on the 31st March 1

4th April 19.

E Subramanyam

Asst Comptroller
Food Supply Accts

G.R.S. VI-71]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

, *the* *191* .

Date of issue 23. 4. 19

Signed by Mr A.V.R.

this be

i Printed ?

i treated as a standing order ?

i published in the Gazette English part ?

v translated ?

/ placed at the disposal of the press ?

i published in the Gazette Kannada part ?

Section

File No.

Serial No.

Proceedings of the Government of His Highness the Maharaja of Mysore.

By the Asst Comptr. Mr J. Sw...

Read.— Report on the audit of the accounts connected with the food supply arrangements in the Mysore City from the 25th Sept to 30th Nov 1918.

(2) Correspondence ending with letter No 1538 of the 14th Feb 1919 from the Presidt Mysore City Municipality furnishing replies to the several points raised in

~~Order Thereon:— No.~~

over.

~~Note~~ in the Audit report
(3) Note no 195 dated 7th April from the Comptroller on the subject.

Order -

Resolved - It is satisfactory
to note that many of the
defects noticed in the
Audit report have since
been rectified.

2. ~~Specific~~ ~~Govt Comments~~ The correspondence disclose
— that it is necessary to issue
~~Not~~ specific orders are
~~necessary~~ on the following
two points :- both with reference to the Municipal
1. Periodical examination of the stock with a view to reconciliation with the book balance -

+ (2) Adjustment of the differences between the actual stock and the book balance -

List of enclosures. Note & Order opened for storage etc of food grains in

Copied by

Examined by

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

3. With reference to pa

(1) Gas Sweet that

the stock in the depot

should be roughly verifi

on the first working da

of each month by ~~Gaug~~ the

Depot Off himself - On

a two bags should be ac

or weighed

- tually measured and

average measurement

taken into ~~Calculation~~

for ~~calculated~~ in resp

of the remaining bags -

Bags of Standard sizes should

far as possible be use

Regarding (2) Gas ~~Com~~

~~Order Breach~~ Consider that 3 p

Cent ~~should be fixed~~ ~~as~~

the maximum shortage

which may be allowed

as due to all causes

Combined. Any shorta

above this rate should

be classed ~~as~~ not as

to Gen ~~as requested~~ for orders

Chief Secy
Bgs
29.4.79

To The President - Municipality -

The Food Controller
The President ~~Bangalore~~ City Municipality
The Dy Commissioner
The Commissioner of Labour -
The Secy to Govt - Food Deptt -